IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 10TH DECEMBER 2007 / 19TH AGRAHAYANA 1929

W.P(C).No. 36399 of 2007(G)

PETITIONER:

M/S.EMSONS TREAT WOOD LTD., NALAM MILE,
ERUMATHALA, ALUVA - 683 105
REPRESENTED BY ITS MANAGING DIRECTOR,
M.J.PAULOSE.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:
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1. **THE STATE LEVEL COMMITTEE FOR SALES TAX EXEMPTION (L & M), THIRUVANANTHAPURAM.**

2. **THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.**

3. **THE STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

BY GOVT. PLEADER, SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 36399 OF 2007 G

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Dated this the 10th December, 2007

J U D G M E N T

The challenge in this writ petition is against Ext. P6 by which the claim of the petitioner for exemption from payment of purchase tax has been rejected by the State Level Committee on Sales Tax Exemption. Ext. P6 itself shows that the proceedings are of 14.6.2006. The writ petition is filed only now and absolutely no explanation is forthcoming for the delay in challenging Ext. P6. Therefore, in view of the delay and laches involved, the writ petition deserves to be dismissed and I do so.

ANTONY DOMINIC
JUDGE

jan/-